IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 13TH DECEMBER 2007 / 22ND AGRAHAYANA 1929

OP.No. 15314 of 2003(W)

PETITIONER:

K.M.KUNJUMON, VELLADI KUNNU,
KOOTTANADU.

BY ADV. SRI.PULIKKOOL ABUBACKER
SRI.MANSOOR.B.H.

RESPONDENTS:
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1. DEPUTY TAHSILDAR,
REVENUE RECOVERY, OTTAPPALAM.

2. VILLAGE OFFICER, NAGALASSERY VILLAGE.

3. SALES TAX OFFICER, PATTAMBI.

BY SHRI.K.P.PRADEEP, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 13/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO. 15314/2003

ORDER ON CMP NO.25464/2003 IN O.P.NO. 15314/2003

DISMISSED.

13/12/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE CHEQUE ISSUED TO THE 3RD RESPONDENT DATED 15/03/2003.

P2 : COPY OF THE NOTICE SERVED ON THE PETITIONER DATED 19/02/2003.

P2(a) : COPY OF THE NOTICE SERVED ON THE PETITIONER DATED 19/02/2003.

P2(b) : COPY OF THE NOTICE SERVED ON THE PETITIONER DATED 19/02/2003.

P2(c) : COPY OF THE NOTICE SERVED ON THE PETITIONER DATED 19/02/2003.

P3 : COPY OF THE REPRESENTATION SUBMIITED BY THE PETITIONER BEFORE 3RD RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 15314 of 2003

Dated, this the 13th day of December, 2007

J U D G M E N T

The challenge against revision of compounding fee payable by metal crushers including primary crushers is decided against the petitioner by this Court in **Suma Devi** Vs. **State of Kerala,** reported in 2005(2) KLT 870. Therefore, petitioner is liable to pay compounding fee at revised rate. However, since original petition is pending from the year 2003 onwards, and this Court has granted stay, I direct the Assessing Officer to waive 50% of the interest payable under Section 23(3) on the additional compounding fee payable, provided petitioner clears the balance arrears of tax with 50% interest in three equal monthly instalments, first of which will be paid on or before 15/01/2008 and balance on or before 15th day of two succeeding months. The Assessing Officer will give details of balance liability for settlement.

This original petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg